

# **TOWN OF DAVIE**

## **TOWN COUNCIL AGENDA REPORT**

**TO:** Mayor and Council Members

**FROM/PHONE:** Kenneth Cohen, Asst. Town Administrator/797-1030  
Prepared by: William F. Underwood, II, Director

**SUBJECT:** Resolution

**AFFECTED DISTRICT:** Town wide

**TITLE OF AGENDA ITEM:** A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, APPROVING AND EXECUTING AN INTERLOCAL AGREEMENT BETWEEN BROWARD COUNTY AND THE TOWN OF DAVIE, CONCERNING UNIFORM COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS

**REPORT IN BRIEF:** This resolution authorizes the Mayor or designee to execute an agreement with Broward County Department of Finance and Services as the Tax Collector. The Tax Collector will create and maintain the Town's collection roll for solid waste and recycling services and prepare the combined notices for both the ad valorem and non ad valorem assessment. Approval of this agreement will provide the Town an updated Solid Waste and Recycling Assessment roll, and a notification method to property owners as required by Florida Statutes.

**PREVIOUS ACTIONS:** Town Council previously approved resolution number R-2005-222 on August 3, 2005 to enter into agreement with the Property Appraisers Office.

**CONCURRENCES:** The attached agreement has been forwarded to the Town's attorney for review.

**FISCAL IMPACT:** N/A

Has request been budgeted?

If yes, expected cost:

Account Name:

**RECOMMENDATION(S):** Motion to approve resolution

**Attachment(s):** Resolution and Agreement

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, APPROVING  
AND EXECUTING AN INTERLOCAL AGREEMENT BETWEEN  
BROWARD COUNTY AND THE TOWN OF DAVIE, CONCERNING  
UNIFORM COLLECTION AND ENFORCEMENT OF NON-AD  
VALOREM ASSESSMENTS.

This is an Interlocal Agreement made and entered into by and between Broward County, a political subdivision of the State of Florida, and the Town of Davie, a municipal corporation, organized and existing under the laws of the State of Florida ("the Town").

WHEREAS, Florida Statutes provide for a uniform method for the levy, collection, and enforcement of non-ad valorem assessments; and

WHEREAS, the Town desires to utilize the provisions set forth in Florida Statutes relating to the procedures for levy, collection, and enforcement of non-ad valorem assessments; and

WHEREAS, Section 197.3632, Florida Statutes, requires that a local governing board shall enter into a written agreement with the tax collector which provides for reimbursement of necessary administrative and actual collection costs incurred in employing the uniform method of collection; and

WHEREAS, pursuant to the Broward County Charter, the Broward County Finance and Administrative Services Department performs all functions and duties of the office of tax collector (hereinafter referred to as "the County").

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:

SECTION 1. That the appropriate Town officials are hereby authorized to execute the Interlocal Agreement, a copy of which is attached hereto as Exhibit "A", on

behalf of the Town of Davie and to take the necessary actions as set forth in the Interlocal Agreement.

SECTION 2. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005.

\_\_\_\_\_  
MAYOR/COUNCILMEMBER

ATTEST:

\_\_\_\_\_  
TOWN CLERK

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005

**Exhibit "A"**  
**AGREEMENT FOR THE TOWN OF DAVIE, FLORIDA,  
TO REIMBURSE THE DEPARTMENT OF FINANCE AND  
ADMINISTRATIVE SERVICES**

This Agreement for the Town of Davie, Florida, to reimburse the Department of Finance and Administrative Services (the "Agreement") is made and entered into as of \_\_\_\_\_, 2005, by and between the Town of Davie, Florida, a municipal corporation organized under the laws of the State of Florida (the "Town"), and Broward County Department of Finance and Administrative Services (the "Tax Collector").

**NOW, THEREFORE,** in consideration of the mutual promises, covenants, representations, and agreements contained herein, the parties to this Agreement do undertake, promise and agree for themselves and their successors as follows:

**SECTION 1. FINDINGS, RECITALS AND ACKNOWLEDGEMENTS.** It is hereby ascertained, determined and declared by the parties that:

(A) the Town is authorized to impose non-ad valorem assessments and by appropriate resolution has expressed its intent to use the uniform method of levy, collection and enforcement of non-ad valorem assessments as provided in section 197.3632, Florida Statutes (the "Resolution of Intent"), under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by the Town to the Tax Collector for merging with the ad valorem tax roll, for collection by using the tax notice provisions described in section 197.3635, Florida Statutes, and for sale of tax certificates and tax deeds under the non-payment provisions of the ad valorem tax laws (the "Uniform Method");

(B) the Uniform Method, with its enforcement provisions including the use of tax sale certificates and tax deeds to collect delinquent annual payments, is less expensive and more equitable to the delinquent landowner than the traditional lien foreclosure methodology;

(C) the Uniform Method will provide for more efficient collection by virtue of the assessment being on the tax notice issued by the Tax Collector and will produce positive economic benefits to the affected landowners and the Town;

(D) the Uniform Method will promote local government accountability;

(E) this Agreement is intended to conform with the requirement of section 197.3632, Florida Statutes, that the Town and the Tax Collector enter into a written agreement providing for reimbursement of necessary administrative and actual costs incurred as a result of the use of the Uniform Method; such administrative and actual costs

include, but are not limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming;

(F) the duties of the Tax Collector under section 197.3632, Florida Statutes, are ministerial;

(G) this Agreement is entered into to allow for the use of the Uniform Method relative to non-ad valorem assessments imposed and levied by the Town under Ordinance No. \_\_\_\_\_, the Town's solid waste service assessment ordinance; and

(H) the non-ad valorem assessments to which this Agreement applies are being imposed and levied by the Town for the provision of solid waste and recyclable materials collection, disposal and recycling services, facilities, or programs.

**SECTION 2. INCORPORATION.** The findings, recitals and acknowledgements contained herein are true, correct and incorporated in this Agreement.

**SECTION 3. PURPOSE.** The purpose of this Agreement is for the Town and the Tax Collector to establish and agree upon the undertaking of the responsibilities pursuant to section 197.3632, Florida Statutes, in order for the Town Council to implement the Uniform Method for the notice, levy, collection, and enforcement of non-ad valorem assessments; and to provide for reimbursement by the Town to the Tax Collector for all necessary administrative and actual costs incurred by them in such activity.

**SECTION 4. COMPLIANCE WITH LAWS AND REGULATIONS.** The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, and any ordinance promulgated by the Town, not inconsistent with, nor contrary to, the provisions of sections 197.3632, 197.3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.

**SECTION 5. DUTIES AND RESPONSIBILITIES OF THE TOWN.** The Town shall:

(A) be solely responsible for imposing and levying valid non-ad valorem assessments;

(B) reimburse the Tax Collector for all necessary administrative and actual collection costs incurred, in the collection of the assessments, under the Uniform Method;

(C) pursuant to section 197.3632(7), Florida Statutes, pay for or alternatively reimburse the Tax Collector for any separate tax notices if the Tax Collector cannot merge the non-ad valorem assessment roll certified by the Town;

(D) make all reimbursement or payment to the Tax Collector hereunder in accordance with the Florida Prompt Payment Act, Chapter 218, Part VII, Florida Statutes, or its successor in function;

(E) post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll in a manner that such non-ad valorem assessment roll is free of errors and omissions;

(F) on or about August 15 of each calendar year, be prepared to provide a non-ad valorem assessment roll on compatible electronic medium for trial run purposes to assure the Tax Collector same will merge with the ad valorem tax roll;

(G) cause the Mayor of the Town, or his or her designee, to certify, by September 15 of each calendar year, to the Tax Collector the non-ad valorem assessment roll on compatible medium, tied to the property parcel identification number, in a manner that conforms to the format of the ad valorem tax roll submitted by the Property Appraiser to the Department of Revenue;

(H) designate and authorize a person, other than the Tax Collector, to receive and process any request for changes, modifications or corrections to the subject non-ad valorem roll and, if necessary, file with the Tax Collector an appropriate certificate of correction; and

(I) cooperate with the Tax Collector to implement the Uniform Method of notice, levy, collection and enforcement of each of the subject non-ad valorem assessment roll, pursuant to, and consistent with, all the provisions of Chapter 197, specifically sections 197.3632 and 197.3635, Florida Statutes, as amended.

**SECTION 6. DUTIES AND RESPONSIBILITIES OF THE TAX COLLECTOR.** The Tax Collector shall:

(A) merge all rolls, prepare a collection roll and prepare a combined notice for both the ad valorem and non-ad valorem assessments in accordance with Chapter 197, any applicable rules promulgated by the Department of Revenue and in accordance with any specific ordinances and resolutions adopted by the Town, so long as said ordinances and resolutions shall themselves not be inconsistent with or contrary to, the provisions of Chapter 197, specifically sections 197.3632 and 197.3635, Florida Statutes;

(B) collect the non-ad valorem assessments of the Town as certified no later than September 15 of each calendar year to the Tax Collector; provided such non-ad valorem roll is on compatible electronic medium tied to the property identification number for each parcel and in the format used by the Property Appraiser for the ad valorem roll submitted to the Department of Revenue and such non-ad valorem roll is free of errors and omissions;

(C) cooperate with the Town and the Property Appraiser to implement the Uniform Method of notice, levy, collection and enforcement of each of the subject non-ad valorem assessment rolls, pursuant to, and consistent with, all the provisions of Chapter 197, specifically sections 197.3632 and 197.3635, Florida Statutes, as amended;

(D) provide the Town with a written itemized statement of any necessary administrative and actual costs incurred by the Tax Collector for which reimbursement is sought;

(E) if the Tax Collector discovers any errors or omissions on any roll, request the Town to file a corrected roll or the correction of the amount of any assessment by filing with the Tax Collector a certificate of correction, with a copy to the Property Appraiser and the Department of Revenue, pursuant to applicable rules provided by the Department of Revenue; and

(F) upon determining that a separate mailing is required pursuant to section 197.3632(7), Florida Statutes, mail, or require the Town to mail, a separate notice of the particular non-ad valorem assessment.

**SECTION 7. TERM.** The term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive periods, not to exceed one year each. However, the Town shall inform the Tax Collector and the Department of Revenue by January 10 in any calendar year if the Town intends to discontinue using the Uniform Method of collecting the non-ad valorem assessments referred to in this Agreement.

**IN WITNESS WHEREOF,** the Town and the Tax Collector have executed and delivered this Agreement as the date first above written.

ATTEST:

**TOWN OF DAVIE, FLORIDA**

\_\_\_\_\_  
Russell C. Muniz, Town Clerk

By:\_\_\_\_\_  
Tom Truex, Mayor

WITNESSES:

**DEPARTMENT OF FINANCE AND  
ADMINISTRATIVE SERVICES**

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\_\_\_\_\_  
Matt Lalla, CFO/Acting Director

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